

SIKKIM



GOVERNMENT GAZETTE

**EXTRAORDINARY
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**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 44/2020-GST/SIKKIM

Date: 8th June, 2020

NOTIFICATION

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017) read with rule 3 of the State Goods and Services Tax (Fifth Amendment) Rules, 2020 (hereinafter referred to as the rules), made vide notification No. 38/2020-State Tax, dated the 5th May, 2020, the Government, hereby appoints the 8th day of June, 2020, as the date from which the said provisions of the rules, shall come into force.

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**